

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH  
NORTHERN DIVISION

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UNITED STATES OF AMERICA,

Petitioner,

vs.

RICHARD DAN LOCKWOOD, aka  
ALPINE DESIGN LANDSCAPES, LLC,

Respondent.

**ORDER ADOPTING REPORT  
AND RECOMMENDATION**

Case No. 1:08-CV-153

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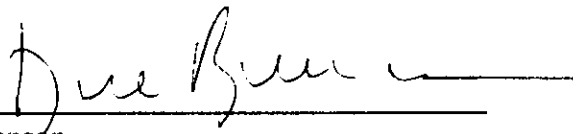
Before the Court is the Report and Recommendation issued by Magistrate Judge David Nuffer on May 6, 2009. Magistrate Judge Nuffer recommends the Court find that the respondent has failed to show cause why he should not be compelled to comply with the Summons. He further recommends that the Court order the respondent to provide the information required by the Summons to the IRS no later than five days after the Court adopts the Report and Recommendation. The parties were notified of their right to object in writing to the Report and Recommendation within 10 days of being served a copy. Neither party has filed such an objection.

Having considered the relevant material and the reasoning set forth by Magistrate Judge Nuffer, the Court ADOPTS the Report and Recommendation and makes the following finding

and order.

- (1) The respondent has failed to show cause why he should not be compelled to comply with the Summons.
- (2) The respondent shall provide to the IRS the information required by the Summons no later than five (5) days from the date of this Order.

Dated this 24<sup>th</sup> day of August, 2009.

  
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Dee Benson  
United States District Judge